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about 50 microns, said spheroidal particles being selected from the group consisting of glass microspheres, ceramic microspheres, spheroidal minerals, polymer microspheres and metal microspheres;

wherein said resin is selected from the group consisting of saturated polyesters, unsaturated polyesters, acrylic resins, acrylate resins, polyester-urethanes, acrylic-urethanes, epoxy, epoxy-polyester, polyester-acrylics, epoxy-acrylics, polyamides, polyvinylchloride, polyethylene, polyethylene terephthalate, polybutylene terephthalate and polypropylene;

wherein said gloss value is decreased by at least twice as much as a coating composition comprising 0 wt.% of spheroidal particles; and

further wherein said flow parameters are decreased by no more than 1.5 times as much as the coating composition comprising 0 wt.% of spheroidal particles.

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Claim 5. (amended) A process for producing a low gloss powder coating composition having a low gloss value and good flow parameters, comprising the steps of adding 5 to 60 wt.%, based on total weight of the low gloss powder coating composition, spheroidal particles having a median particle diameter greater than 10 microns and a maximum diameter of about 50 microns to a powder coating composition comprising at least one resin selected from the group consisting of thermoplastic resins and thermosetting resins;

wherein said spheroidal particles are selected from the group consisting of glass microspheres, ceramic microspheres,

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spheroidal minerals, polymer microspheres and metal microspheres;

wherein said resin is selected from the group consisting of saturated polyesters, unsaturated polyesters, acrylic resins, acrylate resins, polyester-urethanes, acrylic-urethanes, epoxy, epoxy-polyester, polyester-acrylics, epoxy-acrylics, polyamides, polyvinylchloride, polyethylene, polyethylene terephthalate, polybutylene terephthalate and polypropylene;

wherein said gloss value is decreased by at least twice as much as a coating composition comprising 0 wt.% of spheroidal particles; and

further wherein said flow parameters are decreased by no more than 1.5 times as much as the coating composition comprising 0 wt.% of spheroidal particles.

#### REMARKS

In the Office Action, claims 1-9 were rejected. In the present amendment claims 1 and 5 have been amended so that claims 1-2 and 5-7 are pending.

Applicants' have amended claim 1 to further define the low gloss powder coating composition as having a gloss value that is decreased by at least twice as much as a coating composition that does not contain spheroidal particles, while at the same time not decreasing the flow parameters of such a coating more than 1.5 times.

Applicants have also amended claim 5 to further define the process for producing a low gloss powder coating composition as producing a low gloss powder coating composition having a gloss value that is decreased by at least twice as much as a coating composition that is not comprised of